

## **ABSTRACT**

*This research titled "The Effect of Liquidity, Company Risk, and Profitability on the Tax Avoidance". The main purpose of this research are to understand The Effect of Liquidity, Company Risk, and Profitability on the Tax Avoidance in Property and Real Estate Listed on the Indonesia Stock Exchange 2014-2018.*

*The method which utilized in this research are descriptive and verification method. Simple linear regression are utilized as well in order to understand the similarity of the Liquidity, Company Risk, and Profitability; correlation analysis to discover any relations between the Liquidity, Company Risk, and Profitability on the Tax Avoidance; determination of coefficient to find out the contribution of the effect of Liquidity, Company Risk, and Profitability on the Tax Avoidance and hypothesis testing (t-test) to find out the signifance the Liquidity, Company Risk, and Profitability on the Tax Avoidance with the help of IBM SPSS Statistics Version 25.*

*The result us that the Liquidity on the Tax Avoidance had a significant effect on the contribution of influence of 40,1%, and then the Company Risk on the Tax Avoidance had a significant effect on the contribution of influence of 50,4% also the Profitability on the Tax Avoidance had a significant effect on the contribution of influence of 61,7%.*

*Keywords : Liquidity, Company Risk, and Profitability, Tax Avoidance*